

Doc. A

Form 13496

IRC Section 6020(b)

Certification

Ellis

2007

IRC Section 6020(b) CertificationTotal pages certified as valid
section 6020(b) return

Tax year

200712

Name of taxpayer

MICHAEL ELLISNote: "Total pages certified as
valid section 6020(b) return" is
blank.

SSN / EIN

-8039

Address of taxpayer (Number, Street, City or Town, State, ZIP code)

1116 W 7TH ST # 64
COLUMBIA TN 38401-1811**Certification**

The officer of the IRS identified below, authorized by Delegation Order 182, certifies the attached pages constitute a valid return under section 6020(b). This return consists of the following items:

1. Report summarizing Examination changes or equivalent report of adjustments (*including, but not limited to: Form 4549, Income Tax Examination Changes; Form 4549-A, Income Tax Discrepancy Adjustments; Form 5278, Statement – Income Tax Changes; Form 4667, Examination Changes -- Federal Unemployment Tax, Form 4668, Employment Tax Examination Changes Report, Form 2504, Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment, or Form 2504-WC, Agreement to Assessment and Collection of Additional Employment Tax and Acceptance of Overassessment in Worker Classification Cases*);
2. Form 886-A, Explanation of Items, appropriate issue lead sheet or similar form;
3. This certification (Form 13496).

Pursuant to section 6651(g)(2), this certification, with attachments, shall be treated as the return filed by the taxpayer for purposes of determining the amount of the additions to tax under paragraphs (2) and (3) of section 6651(a).

IRS Authorization DataEmployee name
Maureen GreenTitle
Operations Manager, ExaminationOffice
Ogden Service CenterID number
29-12033

Signature



Date (mmddyyyy)

04/12/2010

Doc. B

AMDISA

Ellis

2007

4/28/2011

AMDISA -8039 MFT>30 TX-PRD>200712
PRIMARY-NAME>ELLIS, MICHAEL
ASED>10/18/2013X
SOURCE-CD>24 NON-FILER

NM-CTRL>ELLI
JULIAN-DT>2011118
OPNG-CRTN-DT>01/28/2010
EXAM-START-CD/DT>310 04/12/2010

DIF/DAS-RSN-CD>R
ACTY-CD>275 DIS-IND>4

STATUTE-XTRCTN-IND>0 PARTIAL-AGRMT-IND>0 TC-300-IND>1
PBC>298 SBC>00000 POD>369
EGC/DT>5291 03/17/2010 PRIOR-EGC/DT>5065 01/13/2010
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
90 CLOSED 10/25/2010 24 90-DAY STATUTORY NOTICE 06/14/2010
PROJ-CD>0313 TRACK-CD>0055 PUSH-CD>036 PICF-CD>0
DISP-CD/DT>10 10/25/2010 CLS-PBC>298 XREF-DLN>29247298000000
RET-RECVD-DT>01/13/2010 DELQ-RET-IND>1 RET-PSTNG-YR>2010 UPDT-CD>Q PR-UPDT-CD>S
TC-424-CD>2

NM-LN-YR>2003 MASTER-FILE-NAME-LINE>MICHAEL ELLIS
ADD-CHG-CYC>201116 CONT-OF-PRIMARY-NAME>
STREET>2120 MONTCLAIR DR
CITY>FORT WORTH STATE>TX ZIP>761032038
SC>29 OSC

Employee #7927250110 Page 001 of 004 PAGE 002

AMDISA -8039 MFT>30 TX-PRD>200712 NM-CTRL>ELLI
PRIMARY-NAME>ELLIS, MICHAEL JULIAN-DT>2011118
AIMS-OPENING-SOURCE-CD>24 RETURN-FORM-NUMBER>1040A
TECH-SERVICES-CD>000

EXAM-NAICS-CD>000000 RET/5546/LABELS NOT REQ

ARDI-CD>0
ESTIMATED-TAX-IND
BOD-CD>SB CLIENT-CD>V

SC>29 OSC

Employee #7927250110 Page 002 of 004 PAGE 003

Doc. D

Revenue Officers' Handbook

Lesson 23

Revenue Officer
Unit I

Lesson 23

IRC SECTION 6020(B)

Figure 23-2Order No. 182 (Rev. 3)

Effective date: 12-14-83 Authority to Execute Returns

The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9 to execute returns required by any internal revenue law or regulation made thereunder when the person required to file such return fails to do so, is delegated to:

1. Revenue agents;
2. Tax auditors;
3. Revenue officers, GS-9 and above;
4. Collection Office function managers, GS-9 and above;
5. Automated Collection Branch Managers, GS-9 and above; and
6. Service Center Collection Branch managers, GS-9 and above.

The authority delegated herein may not be redelegated. Delegation Order No. 182 (Rev. 2), effective March 7, 1983, is superseded.

/s/ James I. Owens
Deputy Commissioner

The IRM restricts the broad delegation shown in figure 23-2, for revenue officers, to employment, excise, and partnership tax returns because of constitutional issues. (You have already studied audit referrals as a means to enforce compliance on income tax returns).

Generally you can file the following returns, using the authority granted by IRC section 6020(b):

1. Form 940, Employer's Annual Federal Unemployment Tax Return
2. Form 941, Employer's Quarterly Federal Tax Return

Doc. F

IMF MCC TRANSCRIPT COMPLETE

Ellis

2007

Page(23)

000285

PAGE NO-0019 TAX PERIOD 30 200312*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE

EMP NO 79-293-03743

ACCOUNT NO -8039

06-22-2011

NAME CONT- ELLI

CYCLE-201125

XREF- 971 CD-252
 X-MFT-00 MEMO- FTD ALRT-0
 ID THEFT 50X CD-00 ID THEFT 52X CD-00
 MISC- 1,014,550.00 2009I

971 02142011-----

20110508 49277-999-99999-1
 XREF- 971 CD-262
 X-MFT-00 MEMO- FTD ALRT-0
 ID THEFT 50X CD-00 ID THEFT 52X CD-00
 MISC- 1,014,550.00 2009I

MF STAT-21 02272006	168,157.63	200607
MF STAT-58 04032006	168,157.63	200612
MF STAT-21 12032007	168,157.63	200747
MF STAT-26 06122006	168,157.63	200622
MF STAT-26 10132008	183,010.47	200840
MF STAT-24 11242008	183,010.47	200846
MF STAT-26 01102011	183,010.47	201052

* TAX PERIOD 30 200712 *

REASON CD- MOD EXT CYC-201125

FS-1 TFRP- CRINV- LIEN-4

29247-700-00193-0 CAF- FZ>T -

TDA COPYS-7262

TDI COPYS-

INT TOLERANCE- MATH INCREASE-

HISTORICAL DO-62 BWNC- BWI-

MF MOD BAL- 16,054.29

ACRUED INTEREST- 371.04 07042011

CSED-11152020

ACCRUED PENALTY- 712.04 07042011

RSED-04152011

FMS-3IA CD-0

ARDI-0

ASED-00000000

SFR 150 02082010 → 0.00

05 201004

RET RCVD DT-01132010

29210-888-00000-0 CD- SRC-0

PREPARE IND-0 PREPARE TIN-

TAX PER T/P-

0.00

F/C- AGI-

39,311.00

FOREIGN-

FARM- MF P-

TYPE COOP-1 LAST YR 1120C-+

XRF- AEIC- 0.00

NAI- EXMPT-01 NRGY- 0.00

LTEX- TAXABLE INC- 30,561.00

PENALTY SUPP-1000 SET- 5,977.00

TOTAL WAGES- 0.00

MDP- TOTAL INC TX- 0.00

EST TAX BASE- 0.00

PR YR BASE- 0.00

SHORT YR CD- ES FORGIVENESS &- 0

USVI-0

*****CO NTINUED ON NEXT PAGE*****

ACCOUNT NO -8039 06-22-2011
NAME CONT- ELLI CYCLE-201125

1ST SE- 39,064.00
2ND SE- 0.00
ACCT TYPE-
EFT-0
F8615- UNAPPLD CR ELECT-
ES TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00
PUTI- 0 SUTI- 0
PMEI- 39,064 SMEI- 0
PMTI- 0 SMTI- 0
140 11172008 0.00 20084808 49249-322-00000-8
PRC-
971 12082008----- 20084808 49277-322-00000-8
XREF- 971 CD-804
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I
971 11242009----- 20094808 49277-729-57668-9
XREF- 971 CD-407
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I
425 01132010----- 20100408 29277-013-20000-0
SOURCE-24 ORG-5065 PROJ-277 RET REQ-
PTR DO-98
595 02082010----- 20100408 29249-013-20000-0
COLCLOS- XREF-
570 02082010----- 20100408 29210-888-00000-0
COLCLOS-90 CYCLES-04
420 01282010----- 20100508 29277-028-00000-0
AIMS SC-24 PBC-298 SBC-00000 EGC-5065
170 11152010 462.94 20104408 29247-700-00193-0
PRC- EST PNLT WAIVED- 0.00
CSED-11152020
160 11152010 2,288.70 20104408 29247-700-00193-0
PRC-
300 11152010 10,172.00 20104408 29247-700-00193-0

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SCM FTRA

Doc. F

Pg. 3 of 3

Page(25)

000287

PAGE NO-0021 TAX PERIOD 30 200712*CONTINUED

IMF MCC TRANSCRIPT-COMplete

EMP NO 79-293-03743

ACCOUNT NO -8039
NAME CONT- ELLI06-22-2011
CYCLE-201125

HC DC10 870D ASED10182013
PC9 AO

CLAIM REJECT DT-

ABSTRACT-878 ::,0<0,0<2.<:

ABSTRACT-895 ::,0<0,0<2.<:

ABSTRACT-889 90,:<0,0<2.<:

ABSTRACT-888 ::,0<0,0<2.<:

ABSTRACT-886 ::,0<0,0<2.<:

CSED-11152020 .

421 11152010----- 20104408 29247-700-00193-0 X
DISP CD- SOURCE-336 11152010 1,553.99 20104408 29247-700-00193-0
REFERENCE AMT-276 11152010 1,576.66 20104408 29247-700-00193-0
PRC-971 11152010----- 20104408 29277-700-00193-0
XREF- 971 CD-804
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I971 12112010----- 20105108 63277-747-04117-0
XREF- 971 CD-611
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I582 01142011----- 20110408 49277-418-07415-1
REGULAR LIEN971 01182011----- 20110408 56277-419-06940-1
XREF- 971 CD-252
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I971 02072011----- 20110508 28277-001-99999-1
XREF- 971 CD-060
X-MFT-00 MEMO- FTD ALRT-0
ID THEFT 50X CD-00 ID THEFT 52X CD-00
MISC- 1,014,550.00 2009I

971 03302011----- 20111408 49277-490-07464-1

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Doc. G

TXMODA

Ellis

2007

6/7/2011

TXMODA -8039 MFT>30 TX-PRD>200712 PLN-NUM> NM-CTRL>ELLI
 29247-700-00193-0<DLN BOD-CD>SB CLIENT-CD>V
 MF-XTRCT-CYC>201122 SC-REASON-CD>6T
 SC-STS>26 MOD-BAL> 16,054.29 CYC>201101
 MF-STS>26 MOD-BAL> 16,054.29 CYC>201101 TODAYS-DT>06/07/2011 ICS>1
 LAST-NOTICE>DAS PRIMARY-LOC>7525
 CL-LOC>25 PDC-IND>00
 ASED> FRZ>T - | AIMS-CD>1 CL-ASGMT>25141454
 CSED>11152020 INTL> | FMS-CD>3 LIEN>4 MOD-YLD-SCR>0007906
 RSED>04152011 | TDI>2 TDI-CYC>201101

CS-CTRL-INFO>NO CASE CONTROLS

-----POSTED RETURN INFORMATION-----

RET-RCVD-DT>01132010 MO-DELQ>05

FS>1 NUM-EXEMPT>01

AGI> 39,311.00

TXI> 30,561.00 PRIM-SE-INCM> 39,064

SET> 5,977

PMEI> 39,064

-----RETURN TRANSACTION-----

T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN	
150	02082010	0.00	20100408		29210-888-00000-0	SFR

Employee #7937520282 Page 001 of 004 PAGE 002

TXMODA -8039 MFT>30 TX-PRD>200712 PLN-NUM> NM-CTRL>ELLI

-----POSTED TRANSACTIONS SECTION-----

T/C	POSTED	TRANS-AMOUNT	CYC-DAY	T	DLN	
140	11172008	0.00	20084808		49249-322-00000-8	
971	12082008	0.00	20084808		49277-322-00000-8	971-CD>804
			MISC>CP 0059			
971	11242009	0.00	20094808		49277-729-57668-9	971-CD>407
424R	01132010	0.00	20100408		29277-013-20000-0	SOURCE-CD>24

SPCL-PROJ>0277

			PBC>298	SBC>00000	EGC>5065	PUSH-CD>036
595	02082010	0.00	20100408		29249-013-20000-0	
570	02082010	0.00	20100408		29210-888-00000-0	
420	01282010	0.00	20100508		29277-028-00000-0	
			PBC>298	SBC>00000	EGC>5065	
170	11152010	462.94	20104408		29247-700-00193-0	
					CSED>20201115	
160	11152010	2,288.70	20104408		29247-700-00193-0	
					CSED>20201115	
300	11152010	10,172.00	20104408		29247-700-00193-0	
					CSED>20201115	
					PRT-CD>9	
			DISP-CD>10	ASED>	10182013	

TECH-CD>6

ABST-NUM

ABST-AMT

ABST-NUM

ABST-AMT

Employee #7937520282 Page 002 of 004 PAGE 003

6/7/2011

Pg. 2 of 2

TXMODA	-8039	MFT>30	TX-PRD>200712	PLN-NUM>	NM-CTRL>ELLI
			878	39,064.00	895 39,064.00
			889	5,977.00	888 39,311.00
			886	30,561.00	
421	11152010	0.00	20104408	X 29247-700-00193-0	
336	11152010	1,553.99	20104408	29247-700-00193-0	
276	11152010	1,576.66	20104408	29247-700-00193-0	
971	11152010	0.00	20104408	29277-700-00193-0	971-CD>804
			MISC>CP 0022		
971	12112010	0.00	20105108	63277-747-04117-0	971-CD>611
582	01142011	0.00	20110408	49277-418-07415-1	
			REGULAR LIEN		
971	01182011	0.00	20110408	56277-419-06940-1	971-CD>252
971	02072011	0.00	20110508	28277-001-99999-1	971-CD>060
971	03302011	0.00	20111408	49277-490-07464-1	971-CD>069
971	04252011	0.00	20111808	49277-516-67243-1	971-CD>066

-----NOT ICE HISTORY SECTION-----

NOTICE	AMOUNT	CYC	S	AO	
CP059	0.00	200848	M	25	SUPPRESS-CD>0
CP022	16,054.29	201044	M	25	SUPPRESS-CD>0
DAS	16,054.29	201044	M	25	
CP504	16,217.69	201049	I	25	SUPPRESS-CD>0
DAS	16,361.41	201101	I	25	SCND-TDA-SEL>A

Employee #7937520282 Page 003 of 004 PAGE 004

TXMODA	-8039	MFT>30	TX-PRD>200712	PLN-NUM>	NM-CTRL>ELLI
--------	-------	--------	---------------	----------	--------------

-----SERVICE CENTER HISTORY SECTION-----

SC-STS	DATE	STATUS-AMOUNT	CYC
21	11152010	16,054.29	201044
58	12202010	16,054.29	201049
26	01172011	16,054.29	201101

-----MASTER FILE HISTORY SECTION-----

MF-STS	DATE	STATUS-AMOUNT	CYC	CCNIP-SELECT-CD
02	11172008	IND> NTC-AO>25	200848	52
02	12082008	IND>1 NTC-AO>25	200848	52
03	01122009	IND>8 NTC-AO>25	200853	52
06	02082010	0.00	201004	
21	11152010	16,054.29	201044	
58	12202010	16,054.29	201049	
26	01172011	16,054.29	201101	

Doc. H

IMF MCC TRANSCRIPT SPECIFIC

Ellis

2007

000186

PAGE NO-0001

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-291-1401

ACCOUNT NO -8039 05-28-2010
 NAME CONT- ELLI CYCLE-201021

 FOR-7929114011 BY-7929114011 ON-05282010 TYP-S-30-200712
 TIME-13:47 SRC-I PROCESSED ON-148
 REQUESTED TAX MODULE FOUND ON MF

2003 1 MICHAEL ELLIS
1116 W 7TH ST # 64 BODC-SB BODCLC-V
 200637 COLUMBIA TN 38401-1811-166
 PRIOR NAME CONTROL- FZ> -
 ULC-62 AO-25 CLC- SBAO- MFR-01 VAL-1 IRA- CAF-
 YEAR REMOVED- ENT EXT CYC-201021 FYM-12 SCS- CRINV- 130-
 RPTR- PMF- SHELT- BNKRPT- BLLC-
 ACCRETION- FMS-1 PDC-00 MIN SE-
 JUST- IRS EMPL- FED EMPL- LII-0

1991 1 MICHAEL B ELLIS
 PTNL MICHAEL ELLIS

LSTRET-1995 ME- CND-E FLC-00 199652

* TAX PERIOD 30 200712 *

REASON CD- MOD EXT CYC-201021

FS-1 TFRP- CRINV- LIEN- 29210-888-00000-0 CAF- FZ> -SLR
 TDA COPYS- TDI COPYS-

INT TOLERANCE- MATH INCREASE- HISTORICAL DO-62 BWNC- BWI-

MF MOD BAL- 0.00

ACRUED INTEREST- 0.00 06072010 CS-ED-

ACRUED PENALTY- 0.00 06072010 RSED-04152011

FMS- IA CD-0 ARDI-0 AS-ED-00000000

SFR 150 02082010 → 0.00

201004

RET RCVD DT-01132010

→ 29210-888-00000-0 CD- SRC-0

PREPARE IND-0 PREPARE TIN-
 TAX PER T/P- 0.00
 F/C- AGI- 0.00

FOREIGN- FARM- MF P-

TYPE COOP-1 LAST YR 1120C-+ 0.00

XRF- AEIC- 0.00

NAI- EXMPT-01 NRGY- 0.00

LT-EX- TAXABLE INC- 0.00

PENALTY SUPP-1000 SET- 0.00

TOTAL WAGES- 0.00

MDP- TOTAL INC TX- 0.00

EST TAX BASE- 0.00

PR YR BASE- 0.00

SHORT YR CD- ES FORGIVENESS %- 0

USVI-0

*****CONTINUED ON NEXT PAGE*****

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PAGE NO-0002 TAX PERIOD 30 200712*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-291-1401

ACCOUNT NO -8039

05-28-2010

NAME CONT- ELLI

CYCLE-201021

1ST SE- 0.00

2ND SE- 0.00

ACCT TYPE-

EFT-0

F8615- UNAPPLD CR ELECT-

ES TAX PAYMENT- 0.00

DIR DEP REJ RSN CD-00

PUTI- 0 SUTI- 0

PMEI- 0 SMEI- 0

PMTI- 0 SMTI- 0

140 11172008 0.00 20084808 49249-322-00000-8
PRC-971 12082008----- 20084808 49277-322-00000-8
XREF- 971 CD-804
X-MFT-00 MEMO- FTD ALRT-(971 11242009----- 20094808 49277-729-57668-9
XREF- 971 CD-407
X-MFT-00 MEMO- FTD ALRT-(425 01132010----- 20100408 29277-013-20000-0
SOURCE-24 ORG-5065 PROJ-277 RET REQ-
PTR DO-80595 02082010----- 20100408 29249-013-20000-0
COLCLOS- XREF-570 02082010----- 20100408 29210-888-00000-0
COLCLOS-03 CYCLES-420 01282010----- 20100508 29277-028-00000-0
AIMS SC-24 PBC-298 SBC-00000 EGC-5065

MF STAT-02	11172008	NOTICE AO-25	200848
MF STAT-02	12082008 1	NOTICE AO-25	200848
MF STAT-03	01122009 8	NOTICE AO-25	200853
MF STAT-06	02082010	0.00	201004

Doc. I

Form 4549

**Income Tax Examination
Changes**

Ellis

2007

Form 4549 (Rev. May 2008)		Department of the Treasury - Internal Revenue Service Income Tax Examination Changes		Page 1 of 2
Name and Address of Taxpayer MICHAEL ELLIS 1116 W 7TH ST # 64 COLUMBIA TN 38401-1811		Taxpayer Identification Number -8039		Return Form No: 1040
		Person with whom examination changes were discussed.	Name and Title:	
1. Adjustments to Income		Period End 12/31/2007	Period End	Period End
a. Nonemployee Compensation		42,300.00		
b. SE AGI Adjustment		(2,989.00)		
c. Standard Deduction		(5,350.00)		
d. Exemptions		(3,400.00)		
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total Adjustments		30,561.00		
3. Taxable Income Per Return or as Previously Adjusted		0.00		
4. Corrected Taxable Income		30,561.00		
Tax Method		TAX TABLE		
Filing Status		Single		
5. Tax		4,195.00		
6. Additional Taxes / Alternative Minimum Tax				
7. Corrected Tax Liability		4,195.00		
8. Less				
Credits				
a.				
b.				
c.				
d.				
9. Balance (Line 7 less lines 8a through 8d)		4,195.00		
10. Plus				
Other				
Taxes				
a. Self Employment Tax		5,977.00		
b.				
c.				
d.				
11. Total Corrected Tax Liability (line 9 plus line 10a through 10d)		10,172.00		
12. Total Tax Shown on Return or as Previously Adjusted		0.00		
13. Adjustments to:				
a.				
b.				
c.				
14. Deficiency-Increase in Tax or (Overassessment -Decrease inTax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)		10,172.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)				
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)		10,172.00		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (*withholding of a percentage of your dividend and/or interest income*) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form 4549 (Rev. May 2008)	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes		Page 2 of 2
Name of Taxpayer MICHAEL ELLIS		Taxpayer Identification Number -8039	Return Form No: 1040
17. Penalties/ Code Sections	Period End 12/31/2007	Period End	Period End
a. Delq-IRC 6651(a)(2)	1,220.64		
b. Delq-IRC 6651(a)(1)	2,288.70		
c. Estimated Tax-IRC 6654	462.94		
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	3,972.28		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the under-payment rate in accordance with IRC §6621(c)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	10,172.00		
b. Penalties (Line 18) computed to 04/12/2010	3,972.28		
c. Interest (IRC§ 6601) - computed to 05/12/2010	1,395.76		
d. TMT Interest - computed to 05/12/2010 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	15,540.04		

Other Information:

Examiner's Signature: <u>Ms. Green - MS 4388</u>	Employee ID: <u>29-12033</u>	Office: Ogden Service Center	Date: <u>04/12/2010</u>
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Consent to Assessment and Collection - I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Doc. J

Form 4340

Certificate of Assessments

Ellis

2007

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERSMICHAEL ELLISEIN/SSN: -8039TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 39,311.00			
	TAXABLE INCOME 30,561.00			
	SELF EMPLOYMENT TAX 5,977.00			
(1) 01-13-2010	SUBSTITUTE FOR RETURN 29210-888-00000-0	0.00		(2) 02-08-2010
	ESTIMATED TAX PENALTY 20104408	462.94		11-15-2010
	LATE FILING PENALTY 20104408	2,288.70		11-15-2010
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20131018 29247-700-00193-0 20104408	10,172.00		11-15-2010
(3) 11-15-2010	RENUMBERED RETURN 29247-700-00193-0			
	INTEREST ASSESSED 20104408	1,553.99		11-15-2010
	FAILURE TO PAY TAX PENALTY 20104408	1,576.66		11-15-2010
01-14-2011	FEDERAL TAX LIEN			
02-07-2011	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
03-30-2011	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL ELLIS

EIN/SSN:

-8039

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-25-2011	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
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12-08-2008	Taxpayer Delinquency Notice			
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11-15-2010	Statutory Notice of Balance Due			
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12-20-2010	Statutory Notice of Intent to Levy			
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FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL ELLIS

EIN/SSN:

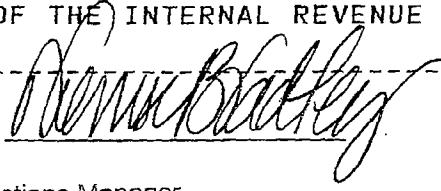
-8039

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

BALANCE 16,054.29

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:


Denise BradleyPRINT NAME: Accounting Operations ManagerTITLE: Submission Processing
Service Wide Delegation of AuthorityDELEGATION ORDER: Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/09/2011FORM 4340 (REV. 01-2002)

PAGE 3

Doc. K

**IRS FOIA Response
To Request for SFRs
Klaudia Villegas
Disclosure Manager
September 17, 2013**



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 17, 2013

Robert McNeil
1302 Waugh Dr. #498
Houston, TX 77019-3908

Dear Robert McNeil:

I am responding to your Freedom of Information Act (FOIA) request dated August 2, 2013 that we received on August 6, 2013.

You asked for various documents pertaining to you for tax years 2000 through 2012.

For item a, I have provided your Individual Master File (IMF) Complete transcripts.

For Item b, I have researched our records and found no records pertaining to Non Master File. Therefore, there are no documents responsive to this portion of your request.

For item c, I have provided TXMODA for and TXMODN for tax years 2002, 2003, 2004, 2005, 2006, 2008, 2009, 2010 and 2011. I have provided IMFOLT in lieu of TXMOD for tax years 2000, 2001 and 2007.

For item d, you asked for Business Master File for EIN 46-0827522. Tax records are confidential and may not be disclosed unless specifically authorized by law. You must provide the written consent of an individual authorized to act on behalf of the above EIN number before we can consider releasing the records you requested.

For item e, I have researched our records and found no records. Therefore, there are no documents responsive to this portion of your request.

For items f and g of your request, you requested supporting documents authorizing the IRS to file a 1040 or 1040A on your behalf. I have provided a copy of the examination files for tax year 2003, 2004, 2005, 2006, 2008, 2009 and 2010. To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain

information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at www.irs.gov.

For item h, please visit our website at www.irs.gov for additional information.

For item i, you asked for a copy of the documents identified by several Document Locator Numbers (DLN), for the tax year 2002 through 2009. A document is not created for every DLN shown on a transcript. In situations where taxpayers fail to file required income tax returns a document locator number is assigned to create a module on the Master File. The DLN you requested was generated by our Automated Substitute for Return program. This DLN is computer generated and there is no paper document associated with it. Therefore, there are no documents responsive to your request.

Of the 362 pages located in response to your request, I am enclosing 359 pages. I am withholding 16 pages in part and three pages in full for the following reasons:

- The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).
- FOIA exemption (b)(7)(C) exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- I deleted the Discriminant Information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection, and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code section 6103 (b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

We are providing your documents in electronic format. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately. At this time there is no charge for the enclosed records. If you determine you need me to provide a printed copy of the documents, please call Specialist, Nikki Konstantinidis, at the phone number shown below. You will be charged \$.20 per page after an allowance of 100 pages at no charge for printed documents.

If you have any questions please call Disclosure Specialist, Nikki Konstantinidis, ID # 95-00358, at 213-576-3451 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13219-0009.

Sincerely,

A handwritten signature in black ink that reads "Klaudia Villegas". The signature is written in a cursive style with a large, stylized 'K' and 'V'.

Klaudia Villegas
Disclosure Manager
Disclosure Office 13

Enclosure
Responsive Records
Notice 393

Doc. L

IRS Assistant Chief Counsel

Internal Memorandum

July 29, 1998

Internal Revenue Service
memorandum

CC:DOM:IT&A:4
CRFrance - TL-N-7959-97WLI3

SCA 1998-053
UILC 6011.00-00
6065.03-00

date: July 29, 1998

to: District Counsel, Houston
Attn: Christina Moss

from: Assistant Chief Counsel (Income Tax & Accounting)

subject: Disclaimer Returns
Significant Service Center Advice

This responds to your request for Significant Service Center Advice dated February 13, 1998, in connection with a question posed by the Austin Service Center.

Disclosure Statement

Unless specifically marked "Acknowledged Significant Advice, May Be Disseminated" above, this memorandum is not to be circulated or disseminated except as provided in CCDM (35)2(13)3:(4)(d) and (35)2(13)4:(1)(e). This document may contain confidential information subject to the attorney-client and deliberative process privileges. Therefore, this document shall not be disclosed beyond the office or individual(s) who originated the question discussed herein and are working the matter with the requisite "need to know." In no event shall it be disclosed to taxpayers or their representatives.

ISSUE

Whether a complete Form 1040 with an attachment to an otherwise effective penalties of perjury statement¹ (hereafter "addition") is a valid return for federal tax purposes.

CONCLUSION

A complete Form 1040 with an addition that denies tax liability is not a valid return because the addition negates the penalties of perjury statement. However, if the addition does

¹ The use of the phrase otherwise effective penalties of perjury statement means the taxpayer signed the statement and did not make a change to it.

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not negate the statement, but merely makes a protest against taxes or other matters, the form is a valid return for federal tax purposes.

FACTS

A service center receives complete Forms 1040 with additions in which taxpayers protest the payment of taxes. Taxpayers usually call attention to the addition by (1) writing an asterisk on the return, either next to line 53 (total tax amount) or line 64 (the tax amount owed) and (2) inserting on the second page of the return by lines 61-64 or on the bottom of the second page the following text: "The admitted liability is zero. See Attached Disclaimer Statement."

In the examples you provided, all the additions state that the taxpayer denies liability for the tax shown on the Form 1040. In some cases, the taxpayer also includes \$1,000 with the Form 1040 and states in the addition the following: "payment in the amount of \$1,000 as a voluntary contribution."

The service center has experienced some uncertainty in its disposition of these sorts of forms. Because of this and the potential for inconsistent treatment and processing of these forms, you requested this significant service center advice.

DISCUSSION

Section 6001 of the Internal Revenue Code requires every person liable for tax to make a return and comply with the rules and regulations issued by the Internal Revenue Service.

Section 6011 of the Code requires every person liable for tax imposed by title 26 to make a return according to the forms and regulations prescribed by the Service.

Section 6065 of the Code and §1.6065-1(a) of the Income Tax Regulations require any return made under any provision of the internal revenue laws or regulations to contain or be verified by a written declaration that it is made under penalties of perjury.

If a taxpayer fails to comply with section 6065 by submitting a return without the executed penalties of perjury statement, that return is a nullity. Lucas v. Pilliod Lumber Co., 281 U.S. 245 (1930). For example, in Hettig v. U.S., 845 F.2d 794 (8th Cir. 1988), the court found that the taxpayer's return was a nullity because striking the words "under penalties of perjury" negated the penalties of perjury statement.

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A taxpayer can also negate the penalties of perjury statement with an addition. In Schmitt v. U.S., 140 B.R. 571 (Bank W.D. Okl. 1992), the taxpayers filed a return with the following statement at the end of the penalties of perjury statement, "SIGNED UNDER DURESS, SEE STATEMENT ATTACHED." In the addition, the taxpayers denied liability for tax on wages. The Service argued that the statement, added to the "return", qualified the penalties of perjury statement, thus making the penalties of perjury statement ineffective and the return a nullity. Id. at 572.

In agreeing with the Service, the court pointed out that the voluntary nature of our tax system requires the Service to rely on a taxpayer's self-assessment and on a taxpayer's assurance that the figures supplied are true to the best of his or her knowledge. Id. Accordingly, the penalties of perjury statement has important significance in our tax system. The statement connects the taxpayer's attestation of tax liability (by the signing of the statement) with the Service's statutory ability to summarily assess the tax.

Similarly, in Sloan v. Comm'r, 53 F.3d 799 (7th Cir. 1995), cert. denied, 516 U.S. 897 (1995), the taxpayers submitted a return containing the words "Denial & Disclaimer attached as part of this form" above their signatures. In the addition, the taxpayers denied liability for any individual income tax. In determining the effect of the addition on the penalties of perjury statement, the court reasoned that it is a close question whether the addition negates the penalties of perjury statement or not. The addition, according to the court, could be read just to mean that the taxpayers reserve their right to renew their constitutional challenge to the federal income tax law. However, the court concluded that the addition negated the penalties of perjury statement. Id. at 800.

In both Schmitt and Sloan the court questioned the purpose of the addition. Both courts found that the addition of qualifying language was intended to deny tax liability.

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Accordingly, this effect rendered the purported returns invalid.²

On the other hand, courts have acknowledged that taxpayers may make additions to the return to exercise their first amendment rights without negating the penalties of perjury statement. For example, in McCormick v. Comm'r, 94-1 U.S.T.C. ¶ 50,026 (E.D.N.Y. 1993), the taxpayer timely filed a complete return and signed it under penalties of perjury. Immediately below the penalties of perjury statement, the taxpayer added the statement "under protest." The Service did not treat the return as a valid return. The court found in favor of the taxpayer finding that the taxpayer was lodging a protest rather than denying tax liability. See also, Todd v. U.S., 849 F.2d 365 (9th Cir. 1988).

These cases highlight the tension between a taxpayer's exercise of first amendment constitutional rights and a taxpayer's statutory obligation to file a tax return under penalties of perjury. If by making the addition the taxpayer both exercises a constitutionally protected right (to protest) and negates the penalties of perjury statement, courts have held that the statutory duty to file a tax return outweighs the small infringement, if any, on a taxpayer's first amendment right to protest. See Sloan, 53 F.3d at 800; Hettig, 845 F.2d at 795-96.

You submitted several redacted Forms 1040 with additions for our consideration. To determine whether an addition to a Form 1040 denies tax liability, the courts analyze the purpose of the addition. In each of the Forms 1040 you submitted for our review, the addition explicitly denies the tax liability set forth on the related return. These additions, therefore, negate the penalties of perjury statements and the Forms 1040 fail to constitute valid returns for federal tax purposes.

When the service center receives a Form 1040 with an addition, we suggest the service center process the form as follows: Upon receipt of the form, the Code and Editing Function

² Note, however, that in Penn Mutual Indem. Co. v. Comm'r, 32 T.C. 653 (1959), aff'd 277 F.2d 16 (3d Cir. 1960), the taxpayer filed an otherwise facially complete return showing a tax due. The taxpayer attached a letter to the return denying that it owed the tax, claiming the applicable taxing statute as unconstitutional. The court concluded that the taxpayer had filed a valid return. Thus, the court appeared to cast the return as a "no tax" return, meaning the reported tax liability is actually zero, rather than as a nullity. See id. at 668 (Murdock, J., concurring).

- 5 -

at the service center should promptly send the form to the Examination Function. If the Examination Function determines that a taxpayer's addition denies tax liability (and, therefore, negates an otherwise effective penalties of perjury statement), the form is not a valid return, and penalties, such as the failure to file penalty, and interest would apply. The Examination Function should contact District Counsel regarding the disposition of forms containing ambiguous or doubtful additions.

Moreover, if the return is not a valid return, the Service should issue a statutory notice of deficiency for any taxes due (including any amount determined by the taxpayer). This practice will protect the statute of limitations on assessment if a court subsequently decides that the form is a valid return.

We trust this advice addresses your concerns satisfactorily. If you have any questions, please contact Ms. Renay France, an attorney of my staff, on 202-622-4940.

By _____/s/_____
Rochelle L. Hodes
Senior Technician Reviewer
Branch 4

cc: Assistant Regional Counsel (TL), Midstates Region
Assistant Regional Counsel (CT), Midstates Region